

FYE 2009 Review - Annual Financial Report

School District: Taylor County
 Audit Firm Name: Wise, Buckner, Sprowles & Associates, PLLC
 Date: 2/10/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,145,760.45	4,280,827.49	-135,067.04	4,280,827.00	0.49	
Revenue (State) - 3900 (On-Behalf Payments)	2,021,436.29	3,418,192.10	-1,396,755.81	0.00	3,418,192.10	
Revenue (State) - 3XXX (Not 3900)	11,012,827.59	11,020,575.15	-7,747.56	14,438,767.00	-3,418,191.85	
Revenue (Federal) - 4XXX	17,743.36	31,961.55	-14,218.19	31,962.00	-0.45	
Total Revenues	17,197,767.69	18,751,556.29	-1,553,788.60	18,751,556.00	0.29	
Expenditures-Not including Transfers Out or On Behalf	14,885,591.76	14,918,269.00	-32,677.24	18,216,552.00	-3,298,283.00	
Expenditures-On Behalf	2,021,436.29	3,418,192.10	-1,396,755.81	0.00	3,418,192.10	
Total Expenditures	16,907,028.05	18,336,461.10	-1,429,433.05	18,216,552.00	119,909.10	Refer PG 12 Financial Audit Report, classification difference of Debt Service amount
Excess (Deficiency) of Revenues Over Expenditures	290,739.64	415,095.19	-124,355.55	535,004.00	-119,908.81	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	27,228.00	27,228.00	0.00	147,137.00	-119,909.00	
Total Other Financing Sources, Uses and Transfers	-27,228.00	-27,228.00	0.00	-147,137.00	119,909.00	
Net Change in Fund Balance	263,511.64	387,867.19	-124,355.55	387,867.00	0.19	
Beginning Fund Balance - July 1	493,866.85	493,866.85	0.00	493,867.00	-0.15	
Ending Balance - June 30	757,378.49	881,734.04	-124,355.55	881,734.00	0.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	2,021,436.29	3,418,192.10	-1,396,755.81	0.00	3,418,192.10	Financial Audit Report does not breakout On Behalf Revenue among Funds
On-Behalf Expenditures by Fund	2,021,436.29	3,418,192.10	-1,396,755.81	0.00	3,418,192.10	Financial Audit Report does not breakout On Behalf Payment among Fund
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	58,080.73	58,080.73	0.00	58,081.00	-0.27	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	741,293.47	741,293.47	0.00	741,293.00	0.47	
Revenue (Federal) – 4XXX	1,633,723.65	1,633,723.65	0.00	1,633,724.00	-0.35	
Total Revenues	2,433,097.85	2,433,097.85	0.00	2,433,098.00	-0.15	
Expenditures-Not including Transfers Out and not 0280	2,457,672.29	2,457,672.29	0.00	2,460,326.00	-2,653.71	Refer Pg 12 Financial Audit Report
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,457,672.29	2,457,672.29	0.00	2,460,326.00	-2,653.71	
Excess (Deficiency) of Revenues Over Expenditures	-24,574.44	-24,574.44	0.00	-27,228.00	2,653.56	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	27,228.00	27,228.00	0.00	27,228.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	27,228.00	27,228.00	0.00	27,228.00	0.00	
Net Change in Fund Balance	2,653.56	2,653.56	0.00	0.00	2,653.56	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	2,653.56	2,653.56	0.00	0.00	2,653.56	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	242,032.00	242,032.00	0.00	242,032.00	0.00	
Total Revenues	242,032.00	242,032.00	0.00	242,032.00	0.00	
Expenditures-Not including Transfers Out	251,769.66	251,769.66	0.00	251,770.00	-0.34	
Total Expenditures	251,769.66	251,769.66	0.00	251,770.00	-0.34	
Excess (Deficiency) of Revenues Over Expenditures	-9,737.66	-9,737.66	0.00	-9,738.00	0.34	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-9,737.66	-9,737.66	0.00	-9,738.00	0.34	
Beginning Fund Balance - July 1	9,737.66	9,737.66	0.00	9,738.00	-0.34	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	418,646.44	418,646.44	0.00	418,646.00	0.44	
Revenue (State) – 3XXX	449,749.00	449,749.00	0.00	449,749.00	0.00	
Total Revenues	868,395.44	868,395.44	0.00	868,395.00	0.44	
Expenditures-Not including Transfers Out	719,532.33	719,532.33	0.00	0.00	719,532.33	Refer PG 12 Financial Audit Report, Classification difference
Total Expenditures	719,532.33	719,532.33	0.00	0.00	719,532.33	
Excess (Deficiency) of Revenues Over Expenditures	148,863.11	148,863.11	0.00	868,395.00	-719,531.89	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	719,532.00	-719,532.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-719,532.00	719,532.00	
Net Change in Fund Balance	148,863.11	148,863.11	0.00	148,863.00	0.11	
Beginning Fund Balance - July 1	53,723.45	53,723.45	0.00	1,703,454.00	-1,649,730.55	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	202,586.56	202,586.56	0.00	1,852,317.00	-1,649,730.44	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	179,106.00	-179,106.00	Refer Pg 34 Financial Audit Report, Debt Services not included in AFR
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	179,106.00	-179,106.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,018,548.00	-1,018,548.00	
Total Expenditures	0.00	0.00	0.00	1,018,548.00	-1,018,548.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-839,442.00	839,442.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	839,442.00	-839,442.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	839,442.00	-839,442.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	20,741,292.98	22,295,081.58	-1,553,788.60	22,474,187.00	-179,105.42	
Total Expenditures - Governmental Funds	20,336,002.33	21,765,435.38	-1,429,433.05	21,947,196.00	-181,760.62	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	405,290.65	529,646.20	-124,355.55	526,991.00	2,655.20	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	0.00	0.00	0.00	1.00	-1.00	
Net Change in Fund Balance - Governmental Funds	405,290.65	529,646.20	-124,355.55	526,992.00	2,654.20	
Beginning Fund Balance - July 1 - Governmental Funds	557,327.96	557,327.96	0.00	2,207,059.00	-1,649,731.04	
Ending Fund Balance - June 30 - Governmental Funds	962,618.61	1,086,974.16	-124,355.55	2,734,051.00	-1,647,076.84	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	392,671.33	392,671.33	0.00	392,671.00	0.33	
Total Operating Revenues	392,671.33	392,671.33	0.00	392,671.00	0.33	
Expenditures-Not including Transfers Out or On-behalf	1,080,915.82	1,083,392.10	-2,476.28	1,169,589.00	-86,196.90	
Expenditures-On Behalf	78,384.27	86,196.09	-7,811.82	0.00	86,196.09	
Expenditures - Depreciation Only (Fund 81)	0.00	22,060.47	-22,060.47	22,060.00	0.47	
Total Operating Expenses	1,159,300.09	1,191,648.66	-32,348.57	1,191,649.00	-0.34	
Operating Income (Loss)	-766,628.76	-798,977.33	32,348.57	-798,978.00	0.67	
Non-Operating Revenue - Interest Income Only (Local) - 1510	6,095.13	6,095.13	0.00	6,095.00	0.13	
Revenue (State) - 3XXX	13,999.00	13,999.00	0.00	0.00	13,999.00	
Revenue (State) - 3900 (On-Behalf Payments)	78,384.27	86,196.09	-7,811.82	100,195.00	-13,998.91	
Donated Commodities - 4550	50,969.00	50,969.00	0.00	50,969.00	0.00	
Revenue (Federal) - 4XXX, not 4550	655,206.00	655,206.00	0.00	655,206.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	804,653.40	812,465.22	-7,811.82	812,465.00	0.22	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	38,024.64	13,487.89	24,536.75	13,487.00	0.89	
Beginning Net Assets - July 1	189,707.00	189,707.00	0.00	372,787.00	-183,080.00	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	227,731.64	203,194.89	24,536.75	386,274.00	-183,079.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	392,671.33	392,671.33	0.00	392,671.00	0.33	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,159,300.09	1,191,648.66	-32,348.57	1,191,649.00	-0.34	
Operating Income (Loss) - Proprietary Funds	-766,628.76	-798,977.33	32,348.57	-798,978.00	0.67	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	804,653.40	812,465.22	-7,811.82	812,465.00	0.22	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	38,024.64	13,487.89	24,536.75	13,487.00	0.89	
Net Assets, July 1, 2008 - Proprietary Funds	189,707.00	189,707.00	0.00	372,787.00	-183,080.00	
Net Assets, June 30, 2009 - Proprietary Funds	227,731.64	203,194.89	24,536.75	386,274.00	-183,079.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	78,384.27	86,196.09	-7,811.82	0.00	86,196.09	Financial Audit Report does not breakout On Behalf Revenue among Funds
Fund 51 - On-Behalf Expenditures	78,384.27	86,196.09	-7,811.82	0.00	86,196.09	Financial Audit Report does not breakout On Behalf Payment among Fund
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	172.78	866,728.65	-866,555.87	866,728.00	0.65	Refer Pg 24-25 Note 4 Financial Audit Report
Depreciation Expense - Fund 81	0.00	22,060.47	-22,060.47	22,060.00	0.47	Refer Pg 15 and 24-25 Note 4 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	2,099,820.56	3,504,388.19	-1,404,567.63	3,504,388.00	0.19	Refer KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	100,195.00	-100,195.00	Refer Pg 30 Financial Audit Report Reporting Total On Behalf payments of \$3,504,388
On-Behalf Payments (Audit - KDE Web)	-2,099,820.56	-3,504,388.19	1,404,567.63	-3,404,193.00	-100,195.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-1,249.35	-1,249.35	0.00	0.00	-1,249.35	These are not being reviewed at this time
Deductions	172.78	866,728.65	-866,555.87	0.00	866,728.65	
Change Total assets	-1,422.13	-867,978.00	866,555.87	0.00	-867,978.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,422.13	-867,978.00	866,555.87	0.00	-867,978.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	22,060.47	-22,060.47	0.00	22,060.47	
Change Total assets	0.00	-22,060.47	22,060.47	0.00	-22,060.47	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-22,060.47	22,060.47	0.00	-22,060.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-1,249.35	-1,249.35	0.00	0.00	-1,249.35	These are not being reviewed at this time
Total Deductions - Fixed Assets	172.78	888,789.12	-888,616.34	0.00	888,789.12	
Change in Total Fixed Assets	-1,422.13	-890,038.47	888,616.34	0.00	-890,038.47	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,422.13	-890,038.47	888,616.34	0.00	-890,038.47	